

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Raymond K. McCauley
DOCKET NO.: 04-00521.001-R-1
PARCEL NO.: 06-21-351-006-0000

The parties of record before the Property Tax Appeal Board are Raymond K. McCauley, the appellant, and the Will County Board of Review.

The subject property consists of a 32,570 square foot lot that is improved with a single-family dwelling. The subject property is located in the northern section of the Lake of the Woods subdivision, Troy Township, Will County, Illinois.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land assessment as the basis of the appeal. The appellant did not dispute the subject's improvement assessment. In support of the inequity claim, the appellant submitted an aerial photograph of the subject's subdivision, eight suggested land comparables, and a four page list depicting the land and improvement assessments for all 59 properties located within the subject's subdivision for assessment years 1999 through 2004.

The appellant testified lots from the subject's subdivision sold in different phases as the development progressed. The lots were categorized as riverside lots, lake lots or general lots. The appellant categorized the subject as a general lot. The appellant testified riverside lots were most expensive and general lots were least expensive. The appellant indicated pricing in each category varied depending on size, easements and date of sale, noting lots in the initial phase of development (1990) sold for less than lots that sold in the final phases of development (1994). For example, the appellant argued general lots sold in 1993 or 1994 for prices ranging from \$45,000 to \$48,000 whereas lake lots were being re-sold for approximately \$100,000. He testified lot 50, a lake lot, sold for \$88,000

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Will County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	33,209
IMPR.:	\$	71,144
TOTAL:	\$	104,353

Subject only to the State multiplier as applicable.

during the same time frame the subject lot was purchased for \$48,000, yet lot 50 is assessed for only \$2,212 more than the subject. No documentary evidence was submitted corroborating the appellant's testimony regarding aforementioned sale prices or sale dates.

The eight land comparables relied upon by the appellant are located in different locations throughout the subject's subdivision. Two comparables are located in the northeast section of the subdivision; two comparables are lake front lots located in the inner part of the subdivision; one comparable is a riverside lot in the western section of the subdivision; and three comparables are located in the south or southeast sections of the subdivision. The comparables range in size from 30,247 to 177,686 square feet of land area and have land assessments ranging from \$26,567 to \$39,850. The subject property has a land assessment of \$33,209.

The appellant argued an average general lot has a land assessment of \$26,567 or \$6,642 less than the subject; lake lots are assessed from \$34,094 to \$35,421, only from \$885 to \$2,212 more than the subject; and riverside lots, which have land assessments ranging from \$38,522 to \$39,850, are only assessed from \$5,313 to \$6,641 more than the subject lot. In other words, the appellant argued much larger riverside lots have land assessments reflecting market values only \$20,000 more than the subject and general lots that are larger than the subject have land assessments reflecting market value approximately \$20,000 less than the subject. The appellant testified his brother in-law is the developer of the subdivision and recently sold the largest riverside lot for approximately \$500,000.

The appellant argued the method of calculating land values, especially northern lots like the subject make no sense. The appellant argued the lots with lower land assessments of \$26,567 should be increased to the level of the subject or the subject's land assessment should be reduced to \$26,567. Additionally, the appellant argued riverside and lake lots are considerably under-assessed in relation to their fair market value. Based on this evidence, the appellant argued the subject's land is inequitably assessed.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$31,329 was disclosed. The subject property has a land assessment of \$33,209.

In support of the subject's assessment, the board of review representative for this appeal, Deputy Assessor for Troy Township Rosemary Breen, submitted a letter addressing the appeal, a color

coded map depicting the lots within the subject's subdivision, and an additional map showing some of the original sale or listing prices for properties within the development. She explained the subject's subdivision was reassessed in 2003, the beginning of the quadrennial assessment year, and all land assessments were increased by 30%. Breen testified the original lot prices were based on their location within the development regardless of size. Thus, Breen testified lots within the subject's development were categorized and assessed on a site basis.

To demonstrate the subject's land was being uniformly assessed, the board of review representative first referred to the color coded map. Noting the location of a retention lake and a detention lake in the interior of the subdivision, Breen testified these lots are assessed at \$34,094 or \$35,421. However, the appellant's evidence indicates two interior lake lots are assessed at \$33,209 like the subject. Breen testified these lots had lower assessments because the lake is dry at various times of the year. When compared to the general lots that are assessed at \$26,567, Breen testified lots like the subject are assessed slightly higher at \$33,209 because they back to a line of trees providing privacy.

Breen next referred to the board of review's evidence regarding the original sale or listing prices for lots within the subdivision in 1990 or 1991. Lots categorized like the subject that are coded yellow on the map sold or were listed for sale for prices ranging from \$44,500 to \$59,000. Lake lots that are coded blue on the map sold or were listed for sale for prices ranging from \$49,875 to \$79,900. General lots that front the subdivision on Mound Road or those that are located in the eastern section of the subdivision are coded pink on the map and sold or were listed for sale for prices ranging from \$37,000 to \$48,500. The subject lot was listed for sale at \$54,500. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellant argued unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must

demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the evidence, the Board finds the appellant has not overcome this burden.

The Board finds the board of review's evidence indicates land in the subject's neighborhood is assessed on a site basis with adjustments for location within the subdivision. The site method of valuation is used when the market does not indicate a significant difference in lot value even when there is a difference in lot sizes. Property Assessment Valuation, 75, International Association of Assessing Officers 2nd ed. 1996. After reviewing the evidence, the Board finds land from the subject neighborhood was uniformly assessed on a site basis depending on the location within the development. The Board finds the appellant offered no market evidence to suggest this site method was not reasonable or appropriate. In fact, the Board finds the original sale and listing prices from 1990 and 1991 support the site method of valuation as described by Breen.

Lots categorized like the subject that are coded yellow on the map originally sold or were listed for sale for prices ranging from \$44,500 to \$59,000 and have uniform land assessments of \$33,209. Moreover, all the lots in close proximity along the subject's street also have land assessments of \$33,209 like the subject. Lake lots that are coded blue on the map sold or were listed for sale for prices ranging from \$49,875 to \$79,900 and are uniformly assessed slightly higher than the subject lot at \$34,094 or \$35,421. General lots that front the subdivision on Mound Road or that are located in the eastern section of the subdivision that are coded pink on the map sold or were listed for sale for prices ranging from \$37,000 to \$48,500 and are uniformly assessed at less than the subject at \$26,567.

The Board recognizes the appellant's argument that the lots with lower assessments of \$26,567 should be increased to the level of the subject and that riverside and lake lots are considerably under-assessed in relation to their fair market value. Notwithstanding the lack of current market evidence to support such claim, the Property Tax Appeal Board has no jurisdiction to change the assessments of those properties in this instant appeal.

When an appeal is based on assessment inequity, the appellant has the burden to show the subject property is inequitably assessed by clear and convincing evidence. Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables. There should also be market value considerations, if such credible evidence exists. The supreme court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of

uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The court in Apex Motor Fuel further stated:

"the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute in its general operation. A practical uniformity, rather than an absolute one, is the test.[citation.]" Apex Motor Fuel, 20 Ill.2d at 401.

In this context, the Illinois Supreme Court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21. Although the comparables disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence. Based on the limited and somewhat dated market evidence as well as the land assessment for the subject and comparables contained in this record, the Board finds the subject's land assessment is justified and no reduction is warranted. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property was inequitably assessed.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Chairman



Member



Member



Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 1, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE

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ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.